



# 2015 FINAL BUDGET

AS ADOPTED ON DECEMBER 1, 2014

This document is a “brief” overview of the adopted 2015 Lewis County budget. Our hope is this document will help the citizens of our county gain a better understanding of the services we provide along with the funding sources necessary to provide those services.

## **COUNTY MISSION STATEMENT**

“To preserve and enhance the quality of life in Lewis County through government leadership, service, education and administration”

## **2015 Board of County Commissioners**

Edna J. Fund, Chair

P.W. Schulte, Vice Chair

Gary Stamper, Commissioner

LEWIS COUNTY, WASHINGTON  
BOARD OF COUNTY COMMISSIONERS  
351 NW North Street, Chehalis, WA 98532

# EXECUTIVE SUMMARY

Per RCW 36.40, this document provides an overview of the 2015 Final Budget as submitted by the various county departments and elected offices. The Final Budget figures incorporate approved requests to exceed respective expenditure limitations imposed upon budgets within Current Expense. Decisions were made on requests after all budget meetings were concluded. Approved increases were added to the budget prior to adoption in December.

The following meetings were held on the 2015 budget.

- \* October 6th at 10:00 a.m. - Public Hearing for Preliminary Budget
- \* November 17th at 5:30 p.m. – Public presentation of Preliminary Budget
- \* December 1st at 10:00 a.m. – Adoption of Final Budget

These meetings were held at the Historic Courthouse in the BOCC Hearing Room.

## Current Expense Fund:

### Revenues:

For 2015, the total revenue from Current Expense Offices and Departments is anticipated to be \$32,152,878, which is an increase of \$761,730 over the 2014 Adjusted Budget.

The year-end projection for 2014 Current Expense revenue is currently estimated to be \$33,522,329. This is \$2.1 million over the 2014 Adjusted Budget amount and is largely due to timber tax and Forest Board Yield revenues coming in higher than forecasted. Other increases include Local Sales Tax and unanticipated County Assistance revenue from the State.

### Expenditures:

For 2015, expenditures for Current Expense are projected to be \$35,296,390, which is a decrease of \$(72,551) from the 2014 Adjusted Budget. Departments and Offices within Current Expense were given a budget limitation amounting to a 1% increase over the 2014 Adopted Budget. Requests for increases above the initial limitation were discussed with respective Departments and Offices during budget meetings and, if approved, were included in the Final Budget.

Total year-end 2014 expenditures are estimated to be \$33,877,521, which is \$1.5 million less than the 2014 Adjusted Budget amount of \$35,368,941. A certain amount of unexpended expenditures, or “rollover”, is anticipated each budget year with this year’s amount being largely attributed to vacant funded positions and a decrease in indigent defense costs.

## Other Funds:

### Revenues:

For 2015, the total anticipated revenue for Other Funds is \$64,207,728, which is \$1.9 million less than the amount in the 2014 Adjusted Budget. Reasons for the decrease in revenue include reduced grants and contracts and changes in Public Works projects in 2015. The Area 7 Road Shop is anticipated to be completed in 2014. The insurance funds and a transfer from Fund 310 for this capital project have been accounted for in 2013 and 2014.

## EXECUTIVE SUMMARY CONTINUED-

The year-end revenue projection for 2014 Other Funds is estimated to be \$63,953,726, which is a decrease of \$2.2 million in comparison with the current 2014 Adjusted Budget. Decreases are in Public Works projects and the Area 7 Shop insurance funds, which were budgeted in 2014, but partially received in 2013.

### **Expenditures:**

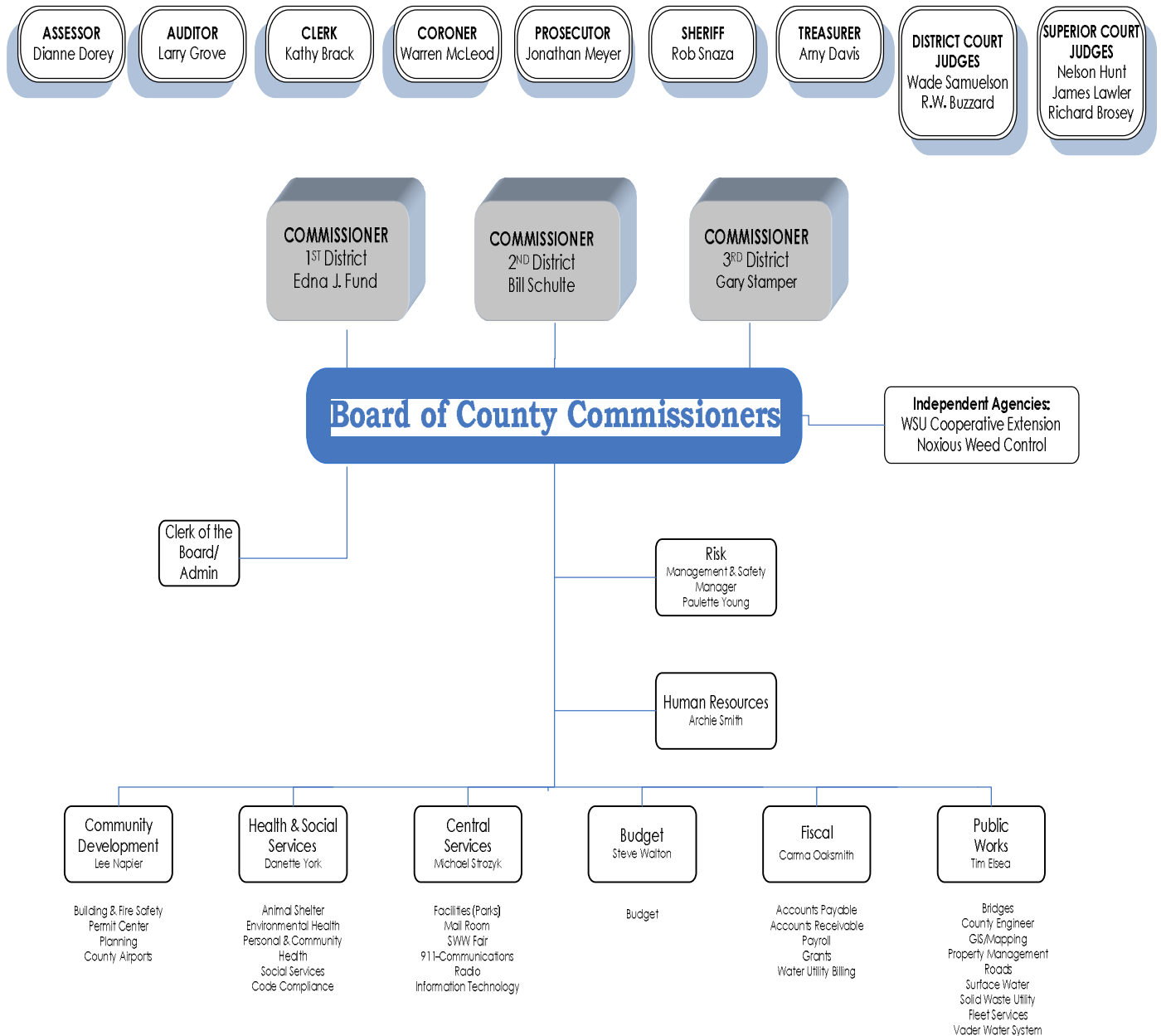
For 2015, Final Budget expenditures for Other Funds are projected to be \$67,811,877, which is a decrease of \$3.7 million from the 2014 Adjusted Budget. The decrease stems from the reasons mentioned above and other capital projects paid from the Capital Facilities Plan Fund 310. These projects are anticipated to be completed in 2014, including the Fairgrounds Maintenance Shop and the Area 7 Shop re-build project.

2014 expenditures are estimated to be \$68,343,354. This is a decrease of \$3.2 million from the 2014 Adjusted Budget of \$71,570,232.

While this document is not all inclusive, it does provide a summary of the 2015 Final Budget.

# 2015

## Lewis County Organizational Chart



# GUIDE TO LEWIS COUNTY GOVERNMENT

**EDNA J. FUND, Commissioner**  
**P.W. SCHULTE, Commissioner**  
**GARY STAMPER, Commissioner**

**(360) 740-1283**  
**(360) 740-1286**  
**(360) 740-1288**

The Board of County Commissioners is the General Legislative Authority for the county and, as such, approves the annual appropriations for all county functions. The board also has quasi-judicial duties as the appeals body for some actions relating to the regulations of property division and land development.

**DIANNE DOREY, Assessor**

**(360) 740-1111**

The Assessor is responsible for the administration of state laws relating to assessment of real and personal property. The Assessor determines fair market value of taxable property. The Assessor's records regarding property ownership and value, legal descriptions and mapping are available to the public.

**LARRY GROVE, Auditor**

**(360) 740-1156**

The Auditor is responsible for examining all county financial transactions to ensure adequate coverage and proper reporting of expenditures for county funds, as well as completion of Financial Statements. The Auditor acts as county recorder and issues marriage licenses. The Auditor is a sales agent to the Dept. of Licensing for motor vehicles in the county and conducts all general and special elections while serving as the registrar of voters for the county.

**KATHY BRACK, Clerk**

**(360) 740-1397**

The County Clerk is the record management administrator and financial officer of the Superior Court for the county. The Clerk also acts as a quasi-judicial officer for the issuance of various documents, draws and maintains jury panels and collects statutory fees for litigations and fines.

**WARREN McLEOD, Coroner**

**(360) 740-1376**

The Coroner is responsible for providing autopsy services and lab and toxicology services for all necessary cases. The Coroner determines the cause of death, processes and signs the death certificate, responds to the scene of deaths within the county, conducts investigations, protects the decedent's property, locates the next of kin, and cooperates with public officials and law enforcement agencies.

**WADE SAMUELSON, District Court Judge**

**(360) 740-1200**

**R.W. BUZZARD, District Court Judge**

**(360) 740-1200**

The District Court is the lower level of the trial court system. District Court judges decide civil damage cases where the amount at issue is no more than \$75,000 and criminal cases that carry a maximum term of imprisonment of no more than one year.

**JONATHAN MEYER, Prosecuting Attorney**

**(360) 740-1423**

The Prosecuting Attorney prosecutes all criminal matters for Lewis County and serves as legal advisor to the county departments and officials. The Prosecutor reviews all county legal documents. The office administers the crime victim/witness assistance programs and provides support enforcement services for the state and receives state and federal reimbursement.

**ROB SNAZA, Sheriff**

**(360) 740-1300**

The Sheriff's Office is responsible for law enforcement, crime prevention, confinement of prisoners, the serving of civil and legal processes and emergency operations. The Office is also responsible for traffic control on county roads, safe operations of watercraft on inland waters, and search and rescue.

**RICHARD BROSEY, Superior Court Judge**

**(360) 740-1333**

**NELSON HUNT, Superior Court Judge**

**(360) 740-1333**

**JAMES LAWLER, Superior Court Judge**

**(360) 740-1333**

Superior Courts are the highest level trial courts. They are empowered to hear civil and felony criminal cases. The Superior Court has all administrative responsibilities for the Juvenile Court and Drug Court.

**ARNY DAVIS, Treasurer****(360) 740-1115**

The Treasurer is custodian of all county money and investments. The Treasurer also serves as ex-officio Treasurer and Chief Investment Officer for other taxing and assessment districts and governmental entities. The Treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which they act as Treasurer. The Treasurer manages cash flow and is responsible for managing debt service.

**LEE NAPIER, Community Development Director****(360) 740-1232**

The Community Development Department manages the building permit process, provides for field inspection of construction and fire-related inspection, and includes activity related to planning. The department is also responsible for the operations of the Packwood and Ed Carlson Memorial Airports.

**MICHAEL STROZYK, Central Services Director****(360) 740-1464**

The Central Services Department is responsible for the operation of the Facilities Division, the Southwest Washington Fair, and the Information Services Division. The department also operates the Communications Division and Radio which supports county emergency fire and police needs for which other entities can contract for services.

**DANETTE YORK, Health & Social Services Director****(360) 740-1148**

The Health and Social Services Department provides the administration for Public Health, the Animal Shelter, Veterans Relief, Social Services, and Code Compliance.

**TIM ELSEA, Public Works Director****(360) 740-2660**

The Public Works Department is responsible for the County Road Fund including physical environment, road maintenance, road construction, and administration. This department is also responsible for the operations of the Solid Waste and Fleet Services Divisions.

**CARMA OAKSMITH, Fiscal Administrator****(360) 740-1383**

The Fiscal Department is responsible providing fiscal services and grant administration to all departments under the BOCC.

**STEVE WALTON, Budget Administrator****(360) 740-1209**

The Budget Department is responsible for the development and implementation of the county budget.

**PAULETTE YOUNG, Risk & Safety Administrator****(360) 740-1279**

The Risk Management Department is responsible for the administration of the county's Risk Management Program and its various insurance programs.

**ARCHIE SMITH, Human Resources Administrator****(360) 740-2747**

The Human Resources (HR) Department performs two centralized functions on behalf of the Board of County Commissioners (contract negotiations and oversight of the classification and compensation system) and basic HR assistance to all county offices and departments. The office also provides consultative services to departments on all HR issues.

# FINANCIAL STRUCTURE OF COUNTY BUDGET

The Lewis County accounting and budget structure is based upon Governmental Fund Accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing 'funds' created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as a transfer.

The Lewis County budget is organized in a hierarchy of levels, each of which is defined below:

<b>Fund</b>	An accounting entity used to record the revenues and expenditures of a governmental unit which is designated for the purpose of carrying on specific activities or attaining certain objectives. For example Fund 121, the Community Development Fund, is designated for the purposes of planning, building and permitting projects in the county.
<b>Department</b>	Designates a major department of county operations, e.g., Central Services or Human Resources.
<b>Program</b>	A specific distinguishable line of work performed by the department, for the purpose of accomplishing a function for which government is responsible. For example, "Traffic Control" is included within the Sheriff's Office.
<b>Object</b>	The appropriation unit (object of expenditure) is the level of detail used in the budget to sort and summarize objects of expenditure according to the type of goods or services being purchased, e.g., salaries, supplies.

## FUND DESCRIPTIONS:

### GOVERNMENTAL FUND TYPES

**General Fund/Current Expense** – The General Fund is the county's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports departments and offices such as the BOCC, Auditor, Treasurer, Sheriff, Jail, Prosecutor, District and Superior Courts, general administration of the county, and many other activities for which another type of fund is not required.

**Special Revenue Funds** – Special Revenue Funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including federal and state grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. Examples of revenues that must be spent on specific purposes are restricted funds to be used for Roads, Community Development, Veterans Relief, Emergency Management, Public Health, etc.

**Debt Service Funds** – Debt Service Funds account for resources used to repay the principal and interest on general purpose long-term debt not serviced by the Enterprise Funds.

**Capital Project Funds** – Capital Project Funds pay for major improvements and construction. Revenues for Capital Funds consist of contributions from operating funds, bond proceeds and Real Estate Excise Tax (REET). These revenues are usually dedicated to capital purposes and are not available to support operating costs.

## PROPRIETARY FUND TYPES

**Enterprise Funds** – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges, or contracts for services. The county maintains Enterprise Funds to account for the operations of Solid Waste, Water/Sewer, and the Airports.

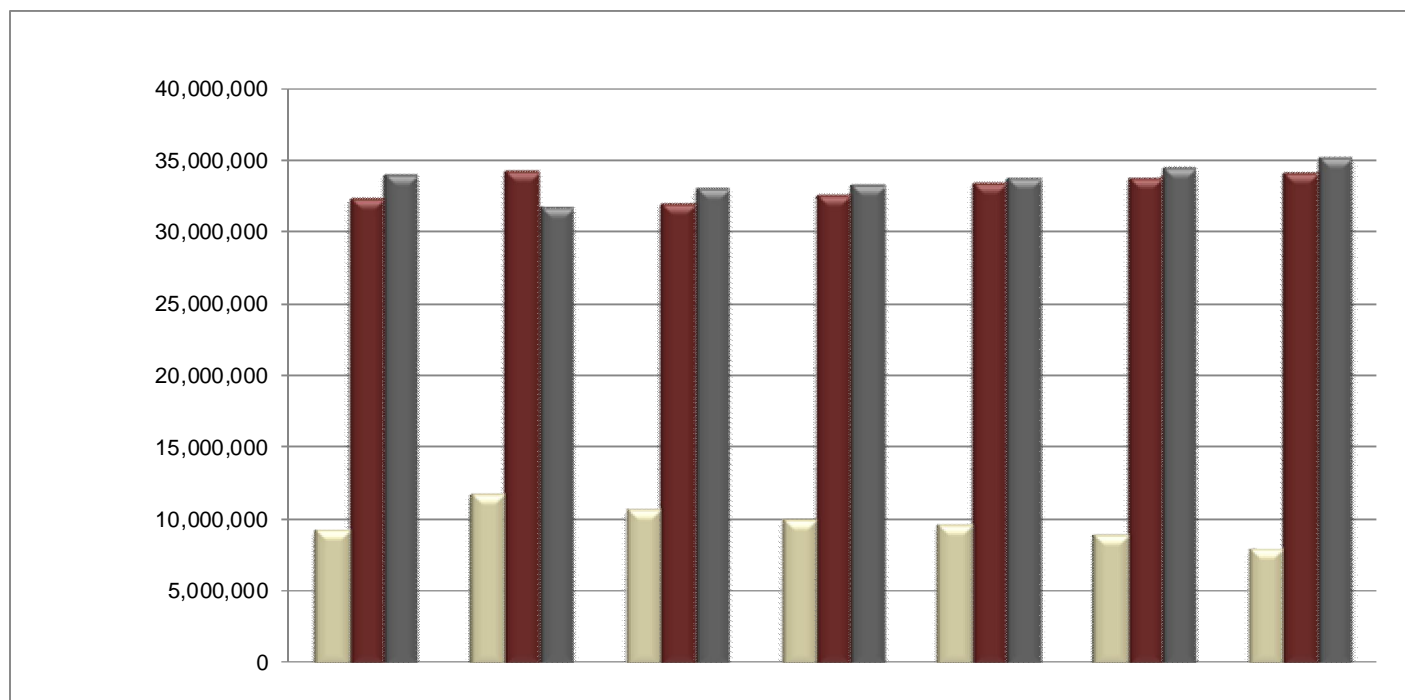
**Internal Service Funds** – Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The county maintains Internal Service Funds to account for Information Technology, Fleet Management, Facilities, and Risk Management activities.

**Fiduciary Funds** - Fiduciary, or Trust Funds, are used to account for assets held by the county in a trustee capacity and cannot be used to support county operations or programs.



**2015~2016 FINANCIAL FORECAST-** Each year the county develops a future-year financial forecast for the Current Expense Fund. Previous years' actual data, current year-end estimates provided by Offices and Departments, and local economic indicators serve to help establish revenue and expenditure trends and the most accurate forecast possible. However, as with any financial forecast, past performance does not guarantee a future outcome. Table 1 below illustrates actual Current expense fund balances, revenues, and expenditures from past years, 2014 year-end estimates, and budget projections for 2015 and 2016.

**Table 1** - Projections for 2015 and 2016 are based on a 1% increase in revenue and a 2% increase in expenditures over the 2014 Estimated Year-End totals.



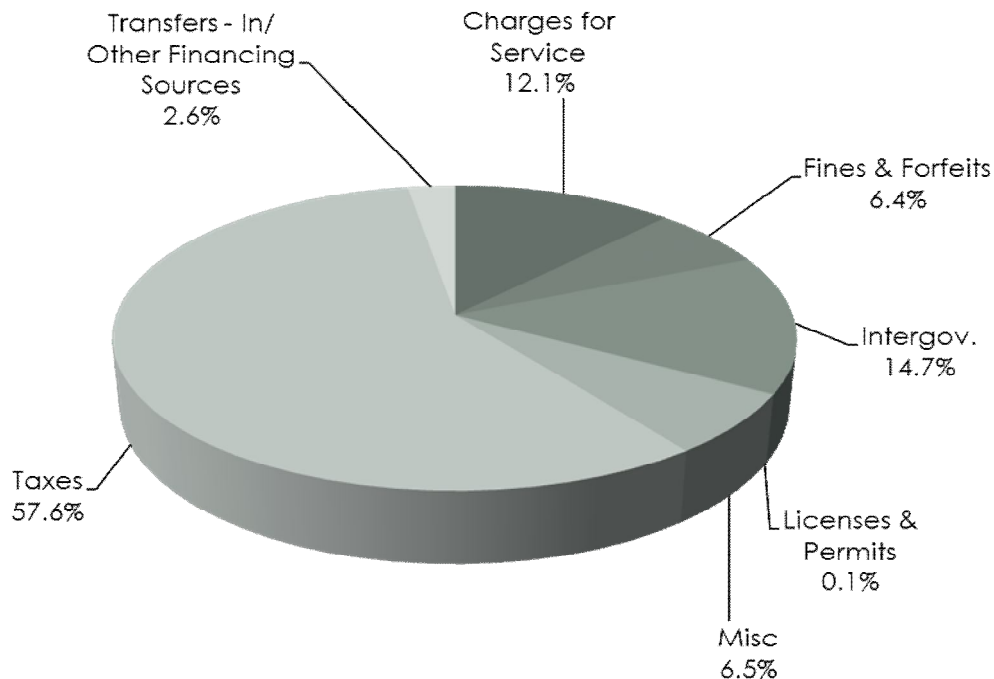
	2010 Actual	2011 Actual	2012 Actual	2013 Actuals	2014 Estimated Year-End	2015 Forecast	2016 Forecast
Beg. Fund Balance	10,876,432	9,255,566	11,786,942	10,753,889	10,056,707	9,701,515	9,003,996
Revenue	32,474,047	34,385,733	32,139,601	32,685,660	33,522,329	33,857,552	34,196,128
Expenditures	34,094,913	31,854,357	33,172,654	33,382,843	33,877,521	34,555,071	35,246,173
Ending Fund Balance	9,255,566	11,786,942	10,753,889	10,056,707	9,701,515	9,003,996	7,953,951
Change in Reserves	-1,620,866	2,531,376	-1,033,053	-697,183	-355,192	-697,519	-1,050,045

## CURRENT EXPENSE REVENUE

The following table shows revenues by office/department. Most Current Expense revenue is collected by the Treasurer's Office. The revenue which is directly related to offices and departments is also shown.

REVENUE						
Fund/Dept.	Current Expense Dept. Name	2012	2013	2014 Adjusted Budget	2015 Final Budget	2014 Budget vs. 2015 Final
001-000	Non-Departmental	-	-	-	-	-
001-101	Board of County Commissioners	614,840	615,908	614,180	614,200	20
001-102	Auditor	648,959	664,769	658,450	571,550	(86,900)
001-103	Auditor - Elections	78,898	116,822	83,000	117,010	34,010
001-104	Assessor	1,624	1,631	2,850	1,600	(1,250)
001-105	Board of Equalization	-	-	-	-	-
001-106	Treasurer	23,080,631	23,901,937	23,255,418	23,752,042	496,624
001-107	Clerk	750,295	672,051	644,093	629,253	(14,840)
001-108	Superior Court	23,711	33,062	27,059	21,170	(5,889)
001-109	District Court	1,710,628	1,720,939	1,663,150	1,813,700	150,550
001-110	Prosecuting Attorney	1,052,399	963,834	676,354	644,623	(31,731)
001-112	Self Insurance	87,872	88,593	94,600	96,266	1,666
001-114	Public Defense/Trial Ct Improve	308,165	254,762	254,400	254,400	-
001-115	Civil Service	930	490	200	300	100
001-116	Disability Board	-	-	-	-	-
001-117	State Examiner	-	-	-	-	-
001-118	WACO & WASC	-	-	-	-	-
001-120	Human Resources	106,469	104,933	111,495	113,796	2,301
001-121	Fiscal	606,743	554,926	674,098	520,758	(153,340)
001-122	Boundary Review Board	50	100	-	-	-
001-123	Central Services	100,000	100,000	100,000	100,000	-
001-201	Sheriff	272,828	281,040	216,786	319,427	102,641
001-202	Jail	1,767,456	1,800,775	1,435,400	1,698,350	262,950
001-203	Juvenile	573,799	591,338	571,163	585,628	14,465
001-302	Weed Control	70,697	58,318	95,836	62,095	(33,741)
001-303	Air Pollution	350	-	500	500	-
001-304	Animal Shelter	136,439	124,879	133,000	133,000	-
001-521	Senior Facilities	66,324	-	-	-	-
001-601	Coroner	57,546	16,229	49,166	71,300	22,134
001-701	WSU Extension	21,948	21,422	29,950	31,910	1,960
001-901	Transfers	-	-	-	-	-
	<b>Total Current Expense Revenue</b>	<b>32,139,601</b>	<b>32,688,758</b>	<b>31,391,148</b>	<b>32,152,878</b>	<b>761,730</b>

## REVENUE - CURRENT EXPENSE BY TYPE



This chart shows the % of revenue for Current Expense by type.

- Taxes cover 57.6% of the operating costs. This revenue remains relatively flat.
- There is a property tax growth limitation of 1% from the previous year.
- Miscellaneous revenue, which is mainly interest, has decreased by millions during the recession as interest rates have dropped significantly.

## EXAMPLES OF REVENUE BY TYPE:

Taxes:	Property, sales and use, timber
License and Permit:	Marriage licenses, motor vehicle licenses and election fees
Intergovernmental:	Grants and pass through revenue for specific programs
Charges for Services:	Funds paid for services rendered to outside agencies, the largest of which is contract prisoner care
Fines and Forfeitures:	Mainly funds collected by District Court
Miscellaneous Revenue:	Interest on investments, interest on late payments
Other Financing Sources:	Forest Board Yield revenue

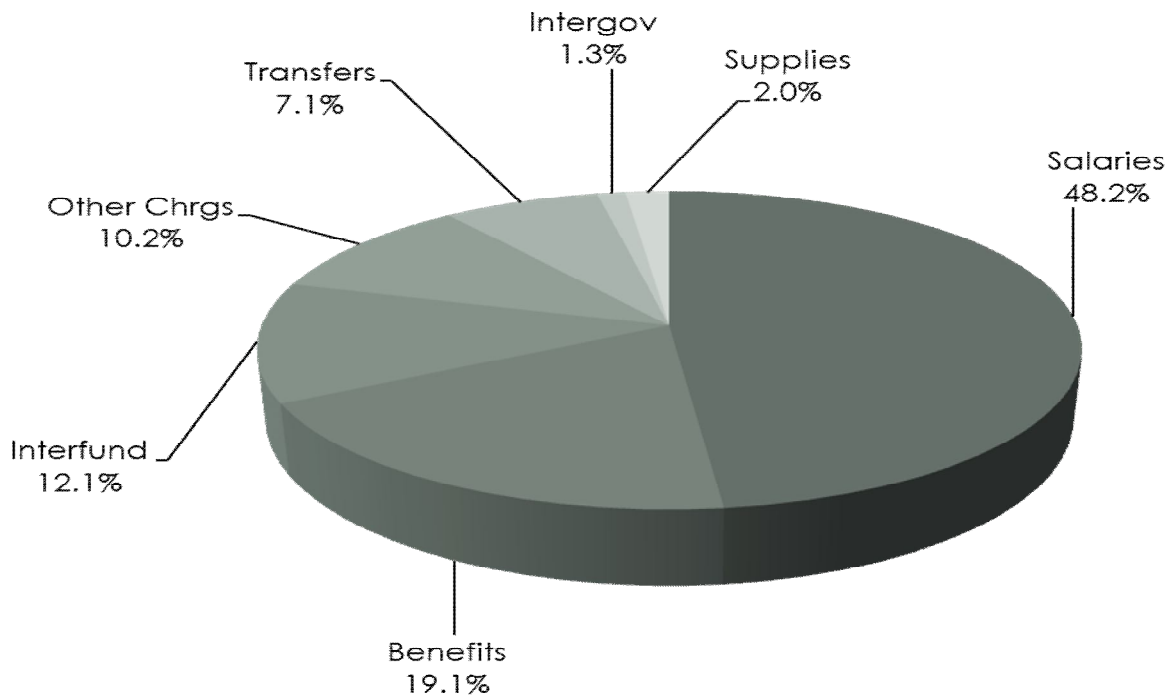
# CURRENT EXPENSE EXPENDITURES

The following table shows expenditures by office/department.

EXPENDITURES						
Fund/Dept.	Current Expense Dept. Name	2012	2013	2014 Adjusted Budget	2015 Final Budget	2014 Budget vs. 2015 Final
001-000	Non-Departmental	-	-	-	-	-
001-101	Board of County Commissioners	561,714	584,252	665,499	914,410	248,911
001-102	Auditor	1,137,099	1,153,183	1,216,559	1,234,310	17,751
001-103	Auditor - Elections	252,204	252,757	291,350	295,065	3,715
001-104	Assessor	1,567,437	1,623,595	1,705,303	1,721,949	16,646
001-105	Board of Equalization	7,574	9,673	18,864	16,277	(2,587)
001-106	Treasurer	828,436	767,677	807,040	795,520	(11,520)
001-107	Clerk	1,021,146	1,023,918	1,103,259	1,133,278	30,019
001-108	Superior Court	1,181,207	1,208,075	1,278,195	1,265,606	(12,589)
001-109	District Court	1,616,909	1,580,382	1,687,857	1,698,847	10,990
001-110	Prosecuting Attorney	2,686,228	2,707,300	2,966,231	2,971,395	5,164
001-112	Self Insurance	181,750	191,866	197,981	200,735	2,754
001-114	Public Defense/Trial Ct Improve	1,328,086	1,316,428	1,535,500	1,250,000	(285,500)
001-115	Civil Service	12,226	12,452	28,240	16,256	(11,984)
001-116	Disability Board	-	-	1,700	1,800	100
001-117	State Examiner	34,733	33,098	40,000	40,000	-
001-118	WACO & WASC	22,675	22,824	23,843	23,843	-
001-120	Human Resources	215,940	204,396	221,203	224,336	3,133
001-121	*Fiscal	804,254	884,438	902,415	688,621	(213,794)
001-122	Boundary Review Board	2,282	2,731	10,392	7,300	(3,092)
001-123	Central Services	135,516	139,410	146,909	148,952	2,043
001-201	Sheriff	6,538,495	6,693,707	6,939,068	7,070,905	131,837
001-202	Jail	6,024,936	6,319,817	6,710,544	6,839,401	128,857
001-203	Juvenile	2,670,395	2,877,213	2,984,467	2,994,466	9,999
001-302	Weed Control	171,398	155,733	203,633	178,238	(25,395)
001-303	Air Pollution	15,150	14,486	14,945	15,100	155
001-304	Animal Shelter	339,571	321,038	353,190	358,396	5,206
001-521	Senior Facilities	68,076	-	-	-	-
001-601	Coroner	345,235	369,884	388,961	447,900	58,939
001-701	WSU Extension	199,553	209,674	222,930	234,384	11,454
001-901	Transfers	3,202,428	2,702,835	2,702,863	2,509,100	(193,763)
	<b>Total Current Expense Expenditures</b>	<b>33,172,654</b>	<b>33,382,843</b>	<b>35,368,941</b>	<b>35,296,390</b>	<b>(72,551)</b>

\* Current Expense Department 001-101 has an increase of \$248,911; the majority of the increase is due to moving Budget Department staff costs under the BOCC as of January 1, 2015.

## EXPENDITURES - CURRENT EXPENSE BY TYPE

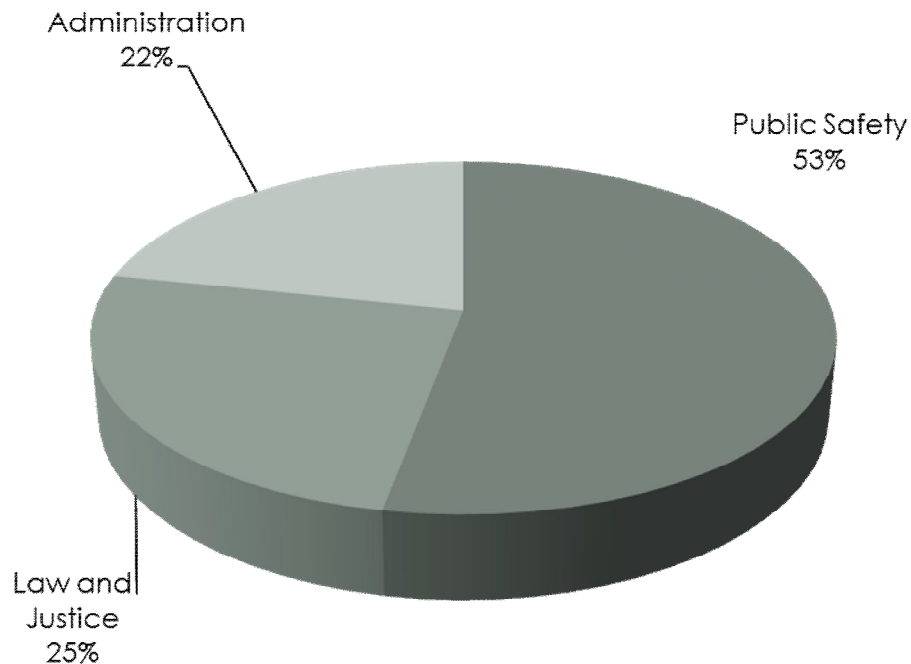


*Salaries and benefits make up 67.3% of the Current Expense budget*

### EXAMPLES OF EXPENDITURE BY TYPE:

Salaries:	Salary, wages, overtime and extra help (casual)
Benefits:	FICA, health, industrial insurance and retirement
Supplies:	Office and operating supplies, small tools and minor equipment
Professional Services:	Communication, travel, advertising, operating rentals, insurance, utilities, and repairs and maintenance
Intergovernmental:	Payments made to outside agencies for dispatch fees, Washington State Patrol scale certifications, reimbursement payments for WSU extension
Capital:	Copiers, printers
Inter-fund:	Payments made to Internal Service Funds. (Information Technology, Facilities, Fleet Services, Fiscal, Human Resources and Risk)
Transfers:	Transfers to Public Health, Emergency Management, Community Development, etc.

## EXPENDITURES - CURRENT EXPENSE BY FUNCTION



This graph shows the type of Current Expense functions performed by the county and the cost percentage for each function.

*Combined Law and Justice and Public Safety uses 78% of the operating fund budget*

### EXAMPLES OF EXPENDITURES BY FUNCTION:

Public Safety:	Sheriff, Jail, Juvenile Detention and Civil Service
Law and Justice:	Superior and District Court, Clerk's Office, Prosecuting Attorney's Office, Indigent Defense
Administration:	BOCC, Auditor, Treasurer, Assessor, Risk, Central Services Administration, Budget/Fiscal Services, Human Resources, Weed Control & WSU

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## OTHER FUNDS REVENUE

The following table shows revenue by Fund.

REVENUE						
Fund #	Fund Description	2012	2013	2014 Adjusted Budget	2015 Final Budget	2014 Budget vs. 2015 Final
101	Emergency Mgmt.	321,014	302,472	217,929	247,590	29,661
103	Veterans Relief	170,530	168,124	160,468	161,003	535
104	Social Service	2,975,584	3,124,912	2,846,744	2,695,422	(151,322)
105	Law Library	64,682	73,878	67,000	67,000	-
106	SWW Fair	1,115,150	898,922	1,048,000	932,500	(115,500)
107	Communications	2,495,091	2,450,430	2,608,427	2,676,921	68,494
108	Treasurer's O&M	149,303	143,804	144,800	144,800	-
109	Drug Control	23,762	21,660	25,000	23,000	(2,000)
110	CD-MH-TC (Mental Health Tax Fund)	1,021,834	1,098,749	1,050,000	1,100,100	50,100
113	Self Insurance	5,327	3,778	6,295	4,000	(2,295)
117	Roads	20,652,093	22,694,408	24,765,168	23,804,845	(960,323)
121	Community Development	1,744,837	2,101,767	1,736,391	1,752,100	15,709
122	Flood Authority	638,085	193,422	364,061	113,775	(250,286)
123	Forest Counties	49,802	12	-	-	-
125	Chehalis River Basin Sub Zone Dist.	-	15,000	45,000	32,000	(13,000)
126	Cowlitz River Basin Sub Zone	-	-	-	-	-
128	Paths & Trails	16,067	16,509	15,538	13,204	(2,334)
130	Distressed Counties	954,042	1,007,572	952,219	998,500	46,281
132	E-Reet Technology	-	30,886	-	12,000	12,000
138	Dispute Resolution	49,867	48,870	46,600	42,800	(3,800)
140	Com Dev Block Grant	-	-	-	-	-
150	Grant Award	47,901	43,656	42,000	36,500	(5,500)
158	Election Reserve	7,299	20,537	8,060	8,040	(20)
159	Auditor's O&M	104,370	121,096	111,500	106,400	(5,100)
160	Criminal Drug Inv't Trust	62,302	65,207	54,100	20,250	(33,850)
162	Sheriff's Airplane	10,000	38,000	-	-	-
165	Gambling & Fraud Enforcement	413	63	-	-	-
190	Public Health	2,332,860	2,403,651	2,548,808	2,490,814	(57,994)
197	SWWF Cumulative Reserve	-	0	-	-	-
198	Tourism Promotion	248,888	253,186	255,500	265,500	10,000
199	Senior Services	323,367	480,424	506,899	565,216	58,317
	<b>Total Special Revenue Funds</b>	<b>35,584,471</b>	<b>37,820,996</b>	<b>39,626,507</b>	<b>38,314,280</b>	<b>(1,312,227)</b>
203	03 Debt Service	610,251	-	-	-	-
204	1999 Debt Service	8	6	-	-	-
205	Debt Service	512,792	526,006	519,448	517,053	(2,395)
209	Bond Redemption	445,621	456,815	443,925	443,775	(150)
210	Bond Redemption-CC Airport	316,206	316,206	316,706	321,206	4,500
211	2011 Debt Service -Vader	2,050	-	-	7,972	7,972
212	2012 Debt Service	9,214,863	716,401	712,150	711,450	(700)
	<b>Total Debt Service Funds</b>	<b>11,101,791</b>	<b>2,015,433</b>	<b>1,992,229</b>	<b>2,001,456</b>	<b>9,227</b>



## OTHER FUNDS REVENUE- CONTINUED

Fund #	Fund Description	2012	2013	2014	2015 Final Budget	2014 Budget vs. 2015 Final
				Adjusted Budget		
301	Land Acquisition	10,706	51,155	127,500	129,500	2,000
306	Vader Water System Improvements	1,087,482	35,822	30,000	5,485	(24,515)
310	Capital Facilities Plan	1,797,506	2,386,953	2,445,020	2,345,000	(100,020)
	<b>Total Capital Funds</b>	<b>2,895,694</b>	<b>2,473,930</b>	<b>2,602,520</b>	<b>2,479,985</b>	<b>(122,535)</b>
401	Solid Waste	2,136,939	2,262,568	2,271,738	2,191,468	(80,270)
405	Packwood Airport	8,039	14,735	118,008	1,924,000	1,805,992
407	South County Airport	359,836	265,616	268,100	210,600	(57,500)
410	Water/Sewer	95,085	93,701	115,778	-	(115,778)
415	Solid Waste Disp Dist #1	4,872,838	4,853,924	5,185,460	5,291,600	106,140
420	Vader Water System Utility	-	-	271,357	282,532	11,175
	<b>Total Enterprise Funds</b>	<b>7,472,737</b>	<b>7,490,546</b>	<b>8,230,441</b>	<b>9,900,200</b>	<b>1,669,759</b>
*501	ER&R	4,380,969	4,929,819	6,039,447	4,085,327	(1,954,120)
505-178	Risk Mgmt. - General Liability	602,424	1,353,226	1,342,551	1,119,309	(223,242)
505-179	Risk Mgmt. - ADA	-	-	-	-	-
505-181	Risk Mgmt. - Unemployment	721,454	100,739	6,065	6,030	(35)
505-182	Risk Mgmt. - LEOFF 1 PRB	79,032	49,225	147,543	120,234	(27,309)
505-184	Risk Mgmt. - Auto Phys Damage	354	302,676	-	141	141
506	Pits & Quarries	534,508	565,514	802,020	800,000	(2,020)
507	Facilities	3,093,140	3,149,447	3,008,137	3,038,640	30,503
510	County Insurance	653,625	399,068	388,367	463,943	75,576
540	Information Technology	1,825,031	1,764,570	1,985,369	1,878,183	(107,186)
	<b>Total Internal Service Funds</b>	<b>11,890,537</b>	<b>12,614,284</b>	<b>13,719,499</b>	<b>11,511,807</b>	<b>(2,207,692)</b>
	<b>Totals Other Funds Revenue</b>	<b>68,945,229</b>	<b>62,415,188</b>	<b>66,171,196</b>	<b>64,207,728</b>	<b>(1,963,468)</b>

\*The 2014 increase in revenue for Fund 501 is due to insurance recoveries for the Area 7 Road Shop which was destroyed by a fire in March of 2013. Insurance funds will be used for the replacement of equipment and costs related to the construction of the new building.

## OTHER FUNDS EXPENDITURES

The following table shows expenditures by Fund.

EXPENDITURES						
Fund #	Fund Description	2012	2013	2014 Adjusted Budget	2015 Final Budget	2014 Budget vs. 2015 Final
101	Emergency Mgmt.	309,009	289,816	307,894	307,194	(700)
103	Veterans Relief	172,792	150,030	199,893	199,008	(885)
104	Social Service	2,685,704	3,016,837	2,811,815	2,601,755	(210,060)
105	Law Library	68,154	73,757	67,253	67,079	(174)
106	SWW Fair	1,046,308	936,203	1,067,144	924,909	(142,235)
107	Communications	2,590,250	2,657,850	2,886,607	2,807,742	(78,865)
108	Treasurer's O&M	107,885	97,536	114,344	101,916	(12,428)
109	Drug Control	25,000	21,120	25,000	-	(25,000)
110	CD-MH-TC (Mental Health Tax Fund)	426,147	627,695	1,100,495	1,132,536	32,041
113	Self Insurance	-	-	-	-	-
117	Roads	20,801,001	22,847,183	26,829,398	27,203,211	373,813
121	Community Development	1,793,212	2,036,121	1,723,184	1,734,278	11,094
122	Flood Authority	637,086	193,135	383,000	113,775	(269,225)
123	Forest Counties	134,898	46,285	3,529	-	(3,529)
125	Chehalis River Basin Sub Zone Dist.	4,722	9,063	39,023	35,600	(3,423)
126	Cowlitz River Basin Sub Zone	-	-	15,000	15,000	-
128	Paths & Trails	-	-	-	-	-
130	Distressed Counties	952,724	613,951	2,272,040	1,075,000	(1,197,040)
132	E-Reet Technology	700	11,178	8,633	8,633	-
138	Dispute Resolution	50,136	49,536	49,636	43,000	(6,636)
140	Com Dev Block Grant	-	-	-	-	-
150	Grant Award	41,456	32,790	41,220	36,218	(5,002)
158	Election Reserve	37,431	48,923	21,400	17,400	(4,000)
159	Auditor's O&M	107,528	135,388	151,636	115,026	(36,610)
160	Criminal Drug Invt Trust	28,399	21,487	79,950	61,950	(18,000)
162	Sheriff's Airplane	6,530	43,664	-	-	-
165	Gambling & Fraud Enforcement	282,354	55,980	-	-	-
190	Public Health	2,320,871	2,348,848	2,582,358	2,490,814	(91,544)
197	SWWF Cumulative Reserve	-	-	-	-	-
198	Tourism Promotion	306,248	353,116	313,885	315,674	1,789
199	Senior Services	155,099	411,232	559,583	634,375	74,792
	<b>Total Special Revenue Funds</b>	<b>35,091,643</b>	<b>37,128,725</b>	<b>43,653,920</b>	<b>42,042,093</b>	<b>(1,611,827)</b>
203	03 Debt Service	611,183	1	-	-	-
204	1999 Debt Service	-	4,190	-	-	-
205	Debt Service	511,668	525,998	520,448	518,053	(2,395)
209	Bond Redemption	445,875	452,924	444,925	444,775	(150)
210	Bond Redemption-CC Airport	316,206	316,206	316,707	316,707	-
211	2011 Debt Service -Vader	-	-	-	22,029	22,029
212	2012 Debt Service	9,207,074	715,701	712,150	712,450	300
	<b>Total Debt Service Funds</b>	<b>11,092,006</b>	<b>2,015,020</b>	<b>1,994,230</b>	<b>2,014,014</b>	<b>19,784</b>

## OTHER FUNDS EXPENDITURES CONTINUED

Fund #	Fund Description	2012	2013	2014	2015 Final Budget	2014 Budget vs. 2015 Final
				Adjusted Budget		
301	Land Acquisition	45,105	103,682	666,000	200,000	(466,000)
306	Vader Water System Improvements	1,087,378	35,822	30,000	5,485	(24,515)
310	Capital Facilities Plan	1,405,480	1,427,187	2,785,223	1,656,878	(1,128,345)
	<b>Total Capital Funds</b>	<b>2,537,964</b>	<b>1,566,691</b>	<b>3,481,223</b>	<b>1,862,363</b>	<b>(1,618,860)</b>
401	Solid Waste	2,018,361	2,093,163	2,249,135	2,078,869	(170,266)
405	Packwood Airport	28,689	15,505	123,430	1,929,492	1,806,062
407	South County Airport	513,411	236,518	262,871	188,549	(74,322)
410	Water/Sewer	105,012	96,425	182,634	97,366	(85,268)
415	Solid Waste Disp Dist. #1	5,252,588	5,303,475	5,402,983	5,510,618	107,635
420	Vader Water System Utility	-	-	273,560	280,182	6,622
*	<b>Total Enterprise Funds</b>	<b>7,918,061</b>	<b>7,745,086</b>	<b>8,494,613</b>	<b>10,085,076</b>	<b>1,590,463</b>
**501	ER&R	3,932,618	5,783,470	6,141,787	4,193,968	(1,947,819)
505-178	Risk Mgmt. - General Liability	895,782	921,802	902,898	910,975	8,077
505-179	Risk Mgmt. - ADA	-	-	-	-	-
505-181	Risk Mgmt. - Unemployment	42,758	79,002	185,000	135,000	(50,000)
505-182	Risk Mgmt. - LEOFF 1 PRB	298,045	115,387	350,000	350,000	-
505-184	Risk Mgmt. - Auto Phys Damage	-	188,726	50,000	-	(50,000)
506	Pits & Quarries	510,875	529,179	802,020	800,000	(2,020)
507	Facilities	2,938,884	3,059,262	3,027,757	3,010,931	(16,826)
510	County Insurance	348,761	481,692	501,452	530,305	28,853
540	Information Technology	1,785,034	1,801,397	1,985,332	1,877,152	(108,180)
	<b>Total Internal Service Funds</b>	<b>10,752,756</b>	<b>12,959,918</b>	<b>13,946,246</b>	<b>11,808,331</b>	<b>(2,137,915)</b>
	<b>Totals Other Funds Expenditures</b>	<b>67,392,430</b>	<b>61,415,440</b>	<b>71,570,232</b>	<b>67,811,877</b>	<b>(3,758,355)</b>

\*Expenditures in 2012 and 2013 and for some Enterprise and Internal Service Funds included adjustments for capital expenditures and depreciation.

\*\*The 2014 increase in expenditures for Fund 501 is due to the cleanup at the Area 7 Road Shop which was destroyed by a fire in March of 2013. This includes replacement of equipment and costs related to the construction of the new building.

# STAFFING CHANGES

Fund/Dept.	Current Expense Dept. Name	2012	2013	2014	2015	Change 2014 to 2015
001-101	Commissioners/Budget	5.00	6.00	6.00	9.00	3.00
001-102	Auditor	14.00	14.00	14.00	14.00	-
001-103	Auditor - Elections	2.00	2.00	2.00	2.00	-
001-104	Assessor	18.02	18.42	17.90	17.90	-
001-106	Treasurer	8.00	8.00	8.00	8.00	-
001-106	Clerk	13.00	14.00	14.00	15.00	1.00
001-107	Superior Court	8.70	8.60	8.60	8.60	-
001-109	District Court	16.00	16.00	15.00	14.00	(1.00)
001-110	Pros Attorney	26.00	26.50	27.50	26.50	(1.00)
001-112	Self-Insurance	2.00	2.00	2.00	2.00	-
001-115	Civil Service	0.40	0.40	0.40	0.40	-
001-120	Human Resources	2.00	2.00	2.00	2.00	-
001-121	Fiscal Services	10.00	11.00	11.00	9.00	(2.00)
001-123	Central Services	1.00	1.00	1.00	1.00	-
001-201	Sheriff	53.75	54.00	54.00	54.00	-
001-202	Jail	54.50	54.50	54.50	55.00	0.50
001-203	Juvenile	29.28	29.33	30.10	30.10	-
001-302	Weed Control	1.00	1.00	1.00	1.00	-
001-304	Animal Shelter	3.18	3.18	3.32	3.35	0.03
001-601	Coroner	1.50	1.50	1.50	2.00	0.50
001-701	WSU Extension	1.10	1.28	1.48	1.60	0.13
	<b>Total Current Expense</b>	<b>270.43</b>	<b>274.71</b>	<b>275.30</b>	<b>276.45</b>	<b>1.16</b>
Fund/Dept.	Fund Description	2012	2013	2014	2015	Change 2014 to 2015
101	Emergency Management	2.50	2.50	2.50	2.50	-
104	Social Services	5.35	5.75	5.61	5.68	0.07
106	SWW Fair	2.75	2.75	2.75	3.50	0.75
107	Communications	26.00	26.00	26.00	26.00	-
108	Treasurer's O&M	1.00	1.00	1.00	1.00	-
110	CD-MH-TC	3.25	4.55	4.55	4.55	-
117	Roads	116.90	116.80	117.80	118.40	0.60
121	Community Development	14.50	14.00	14.00	15.00	1.00
159	Auditors O&M	0.60	0.60	0.60	0.60	-
165	Gambling and Fraud Enforcement	1.50	-	-	-	-
190	Public Health	21.73	22.73	22.64	21.90	(0.74)
199	Senior Services	-	3.96	5.62	5.71	0.09
401	Solid Waste Utility	16.35	16.35	16.35	16.35	-
407	South County Airport	0.75	0.75	0.75	0.75	-
410	Water & Sewer	2.05	2.15	2.15	1.00	(1.15)
420	Vader Water Utility				1.55	1.55
501	Equipment Rental	11.35	11.35	11.35	11.35	-
507	Facilities	17.00	17.00	18.00	18.00	-
540	Information Technology	12.00	12.00	12.00	13.00	1.00
	<b>Total Other Funds</b>	<b>255.58</b>	<b>260.24</b>	<b>263.67</b>	<b>266.84</b>	<b>3.17</b>
	<b>Total All Funds</b>	<b>526.01</b>	<b>534.95</b>	<b>538.97</b>	<b>543.29</b>	<b>4.32</b>

# BUDGET CALENDAR

## FOR AMENDING THE 2014 AND SETTING THE 2015 BUDGET

Dates	Day	Action
<b>Mar 10</b>	<b>Monday</b>	<b>1st 2014 Budget Amendment Hearing (Board Hearing Room, 10:00)</b>
Jun 6	Friday	Internal Service Rates Submitted to Budget Dept.
June 18	Wednesday	Discuss Call Letter & Budget Instructions at ESC
<b>June 30</b>	<b>Monday</b>	<b>2<sup>nd</sup> 2014 Budget Amendment</b>
Jul 7	Monday	Call Letter and Instructions distributed to Offices/Depts.
Jul 7-11		Budget Worksheets distributed to Offices/Depts.
Jul 18	Friday	Budget Instruction Training Class for Preparers
Aug 4	Monday	Offices/Depts. submit Preliminary 2015 Budgets to Budget Dept.
Aug 11	Monday	Recommended 6-year STIP due for submission to the BOCC
Sep 2	Tuesday	Budget Dept. submits Preliminary Budgets to BOCC and Auditor
Sep 24	Wednesday	Preliminary Budget docs go to libraries and colleges and Preliminary 2015 Budgets distributed to Offices/Depts.
<b>Sep 29</b>	<b>Monday</b>	<b>2014 Budget Amendment Hearing ( Board Hearing Room, 10:00)- tentative</b>
Sep-Oct		Budget meetings between offices/departments and BOCC
Oct 6	Monday	Hearing for Preliminary Budget- (Board Hearing Room, 10:00) LC Courthouse
Nov 17	Monday	Adoption of the 6-Year Transportation Improvement plan
Nov 17	Monday	Public Presentation for the 2015 Preliminary Budget (Board Hearing Room, 5:30 pm)
Dec 1	Monday	Second Public Hearing and Adoption of the 2015 Final Budget
<b>Dec 15</b>	<b>Monday</b>	<b>Year end 2014 Budget Amendment Hearing (Board Hearing Room, 10:00)</b>

**Terms:** Preliminary Budget

The budget developed by offices and departments and submitted to the Budget Dept., noticed, published, and presented for final adoption

Final Budget

The budget as adopted at public hearing and set for the following calendar year

ESC

Executive Steering Committee

STIP

Six-Year Transportation Improvement Program

**Budget Amendments may be added during the year when the BOCC feels they are necessary.**

For questions regarding this calendar please contact:

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